

INSTRUCTIONS FOR 2009 BUDGET SPREADSHEET:

(NOTE: You may insert more rows as needed by clicking in a blank *Description* cell and clicking on the Insert command in the Menu bar and clicking on *Rows*. Please identify any new rows that you insert in the Description column.)

REVENUE SHEET – Page 1, first column “Actual Prior Year 2007”

1. Determine the district’s account value as of January 1, 2007. This will include actual balances in all accounts plus any cash on hand.
2. Place that figure on line “Unrestricted Reserves.” *Note: You will not be able to enter a figure in the “Emergency Reserves” cell for Year 2007. That amount is already included in your Unrestricted Reserves figure and will include any carryover from the previous year.*
3. Enter all Year 2007 revenue figures in appropriate cells. The spreadsheet will automatically make some calculations based on the data you enter. If the headings listed do not fit your needs, there are extra blank lines where you can add headings to meet your needs. You can also use the insert button to insert an extra row if needed directly above a blank line/row.
4. Enter all Year 2008 revenue figures estimating the last three months of 2008 depending on when you are completing the budget.
5. Enter projected revenue for Budget Year 2009 in appropriate headings/cells.

EXPENDITURE SHEET – Page 2, first column “Actual Prior Year 2007”

1. Enter all expenses incurred during 2007. Emergency Reserve and Unrestricted Reserve will be automatically calculated and entered.
2. (Emergency Reserve plus Unrestricted Reserve) must equal your actual Account Balance as of December 31, 2007.
3. These values will carry forward to “Estimated Current Year 2008”. Emergency and Unrestricted Reserves will automatically be calculated as revenue and expenses are entered.
4. Enter all expenses/expenditures incurred in 2008 in the “Estimated current Year 2008” cells estimating the last three months of 2008 depending on when you are completing the budget.
5. Enter projected expenditures in “Budget Year 2009” in appropriate headings/cells.